



Electronic Payment Options For Quarter-Monthly (Weekly) Withholding Tax Filers

Income tax withheld by your company falls within the provisions of [Section 143.225, RSMo](#), which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking day following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941), reporting your actual withholding tax liability for the month, is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return. See the Employer's Tax Guide ([Form 4282](#)) for additional information regarding quarter-monthly payments.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically. Quarter-monthly filers must submit an Employer's Return of Income Taxes Withheld (Form MO-941), after making Quarter-Monthly Payments. Option 1 and Option 2 filers can choose to submit the reconciliation online at <https://dors.mo.gov/tax/whtxonline/Login.jsp>. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: <http://dor.mo.gov/forms/>.

Option 1:



Quarter-Monthly filers can make withholding tax payments online using a credit card or E-Check (Electronic Bank Draft) through our website <http://dor.mo.gov/business/payonline.php>.

- All valid withholding tax filers (with account in an active status) can use this system.
- The system will ask for your Missouri Tax Identification Number, tax period and the amount of payment.
- Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc.
- A payment can be scheduled up to 45 days in advance.
- The postmark date of the transaction is the date the payment is effective.
- The payment will process within 2-3 working days of the effective date.
- The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

Option 2:



Quarter-Monthly filers May also elect to make their withholding tax payments using the Automated Clearing House Credit (ACH) method.

- To make payments through the ACH Credit Payment method, you must make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs.
- You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment, and submit, [Electronic Filing Trading Partner Agreement \(Form 4572\)](#) prior to sending payments.
- The file layout booklet ([DOR-4585](#)) and Form 4572 are located at <http://dor.mo.gov/>.
- When the Department has received Form 4572 and a pre-notification test, you will be contacted to verify that the information is correct.
- The postmark date of the transaction is the Federal Reserve settlement date.
- Work with your financial institution or service provider to ensure payments are timely.
- If you have questions regarding electronic payment options, call (573) 751-8150.

2016 Quarter-Monthly Withholding Payment Due Dates

Tax Period	Period Covered	Due Date
January 2016	Jan 01 - 07	Jan 12, 2016
	Jan 08 - 15	Jan 21, 2016
	Jan 16 - 22	Jan 27, 2016
	Jan 23 - 31	Feb 03, 2016
February 2016	Feb 01 - 07	Feb 10, 2016
	Feb 08 - 15	Feb 18, 2016
	Feb 16 - 22	Feb 25, 2016
	Feb 23 - 29	Mar 03, 2016
March 2016	Mar 01 - 07	Mar 10, 2016
	Mar 08 - 15	Mar 18, 2016
	Mar 16 - 22	Mar 25, 2016
	Mar 23 - 31	Apr 05, 2016
April 2016	Apr 01 - 07	Apr 12, 2016
	Apr 08 - 15	Apr 20, 2016
	Apr 16 - 22	Apr 27, 2016
	Apr 23 - 30	May 04, 2016
May 2016	May 01 - 07	May 11, 2016
	May 08 - 15	May 18, 2016
	May 16 - 22	May 25, 2016
	May 23 - 31	Jun 03, 2016
June 2016	Jun 01 - 07	Jun 10, 2016
	Jun 08 - 15	Jun 20, 2016
	Jun 16 - 22	Jun 27, 2016
	Jun 23 - 30	Jul 06, 2016

Tax Period	Period Covered	Due Date
July 2016	Jul 01 - 07	Jul 12, 2016
	Jul 08 - 15	Jul 20, 2016
	Jul 16 - 22	Jul 27, 2016
	Jul 23 - 31	Aug 03, 2016
August 2016	Aug 01 - 07	Aug 10, 2016
	Aug 08 - 15	Aug 18, 2016
	Aug 16 - 22	Aug 25, 2016
	Aug 23 - 31	Sep 06, 2016
September 2016	Sep 01 - 07	Sep 12, 2016
	Sep 08 - 15	Sep 20, 2016
	Sep 16 - 22	Sep 27, 2016
	Sep 23 - 30	Oct 05, 2016
October 2016	Oct 01 - 07	Oct 13, 2016
	Oct 08 - 15	Oct 19, 2016
	Oct 16 - 22	Oct 26, 2016
	Oct 23 - 31	Nov 03, 2016
November 2016	Nov 01 - 07	Nov 10, 2016
	Nov 08 - 15	Nov 18, 2016
	Nov 16 - 22	Nov 28, 2016
	Nov 23 - 30	Dec 05, 2016
December 2016	Dec 01 - 07	Dec 12, 2016
	Dec 08 - 15	Dec 20, 2016
	Dec 16 - 22	Dec 28, 2016
	Dec 23 - 31	Jan 05, 2017

Monthly Withholding Return Due Dates

Reporting Period	Due Date
Jan 2016	Feb 16, 2016
Feb 2016	Mar 15, 2016
Mar 2016	May 2, 2016
Apr 2016	May 16, 2016
May 2016	Jun 15, 2016
Jun 2016	Aug 1, 2016
Jul 2016	Aug 15, 2016
Aug 2016	Sep 15, 2016
Sep 2016	Oct 31, 2016
Oct 2016	Nov 15, 2016
Nov 2016	Dec 15, 2016
Dec 2016	Jan 31, 2017

Quarterly Withholding Return Due Dates

Reporting Period	Due Date
Jan - Mar 2016	May 2, 2016
Apr - Jun 2016	Aug 1, 2016
Jul - Sep 2016	Oct 31, 2016
Oct - Dec 2016	Jan 31, 2017

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue
P.O. Box 3375
Jefferson City, MO 65105-3375

E-mail: withholding@dor.mo.gov

Fax: (573) 522-6816

Telephone: (573) 751-7200

Visit <http://www.dor.mo.gov/business/withhold/efilereq.php>
for additional information.